M.R. O. 1—50,000—16-10-20.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2035 Press Mis.

364-05 Dated 15-12- № 0820

Not to be folded or roughly handled

No. 304. Read the following letter from R. W. LODWICK, Esq., Officiating Accountant-General, Madras, to the Secretary to Government, Revenue Department, dated Fort Saint George, 14th October 1870, No. 205:—

I HAVE the honour, with reference to the accompanying copy of the Proceedings of the Revenue Board, dated 11th instant, to request that I may be favoured with the views of Government on the question as to whether a treasury officer is justified, on any consideration, or on the orders of any authority, save Government, in acting in opposition to standing orders, *respecting Government money*, issued by this office on instructions from the Government of India or His Excellency in Council.

2. It will be seen that Mr. Master considers his treasury officer bound to obey his orders with regard to disbursements from the treasury, even though opposed to those of this office; and that the Board acquit the treasury officer of all blame for acting in the way he did, and accept Mr. Master's explanation.

3. I submit that this is a most dangerous precedent to establish, and that it will be quite impossible for this office to feel sure that the instructions which it issues from time to time are carried out, if a Collector can, on the plea of emergency, insist on his treasury officer disbursing money in direct opposition to the most stringent orders on his records from this department, founded on those of superior authority.

4. It seems to me that Deputy-Collectors in charge of treasuries are, *as regards the Government funds*, directly answerable to the Accountant-General, and that, when distinct orders of the Supreme or Local Governments are on record, there is, in the words of G. O., No. 1,124, of the 18th May 1867, no "room for any difference of opinion or exercise of discretion;" and they should, therefore, decline compliance with requisitions for cash, opposed to such orders, even from their superior officers.

5. Moreover, the plea of emergency in a case of this sort is one which officers are only too ready to prefer, and if it be accepted in one case, it must be in all; so that the orders respecting the non-issue of pay till the close of the month would practically become a dead letter. No doubt it is sometimes very *inconvenient* for an officer, who is ordered away in the middle of a month to a distant station, to have to leave without drawing his pay up to date; but I doubt whether the term "emergent" can, with any propriety, be applied to a demand for the disbursement in question, and as pay has been declared *not to be due* till the close of the month, it is evident that such a demand is unsupported by any just claim whatever.

ENCLOSURE No. 1.

Proceedings of the Board of Revenue, dated 11th October 1870.

Read the following letter from the Collector of Cuddapah, to the Acting Secretary to the Board of Revenue, dated Cuddapah, 1st October 1870, No. 180.

I HAVE been furnished from Nellore with copies of a letter from the Deputy-Collector in charge of the treasury there, dated 23rd ultimo, No. 883, to the Accountant-General, and Mr. Lodwick's reply thereto, dated 26th idem, No. 3,885.

2. These communications relate to the fact that on giving over charge of the Nellore District, I instructed the Deputy-Collector to draw a bill for my pay up to date. On the

Deputy-Collector reporting this circumstance to the Accountant-General, he was informed that he was not justified in acting contrary to certain orders specified on any consideration whatever, and that his having disobeyed such orders had been brought to the knowledge of the Revenue Board, with a request that his conduct might be taken serious notice of.

3. It might have occurred to Mr. Ledwick that the Deputy-Collector would not have acted, as he did, without good reason, and that if he paid the bill "as a matter of emergency," he was doing so, not of his own accord, but because I had so instructed him. Mr. Ledwick, it seems to me, should have laid the blame, if blame there be, on the superior, not the subordinate officer. The act was entirely mine, and not that of the Deputy-Collector. It would not have been unreasonable to have asked for an explanation from me instead of handing up the Deputy-Collector for censure.

4. I submit that having been within the month transferred to another district, and directed to join with as little delay as possible, I did not act unreasonably in drawing pay which I had already earned, and without which I could not have met the unforeseen expenditure entailed upon me. There are occasions when strict rules must be set aside, and this being one in which the public service was concerned, I conceive that I did not act unjustifiably; but whether this be the Board's opinion or not, I beg that the Deputy-Collector may be exonerated from all blame in the matter.

5. I may add that A. Narrain Row told me at the time that it was not allowable by the rules for me to draw pay until the expiration of the month; I simply told him that it was a case of emergency, and that I must have the money. I think he would have failed in his duty, if he had declined to pay the bill when directed in such specific terms by the head of the district who was quite prepared to accept all the responsibility, and that it would be extremely dangerous and detrimental to public interests if a positive order, given by a Collector in a matter of this kind, could be set aside by a subordinate with reference to general instructions from a distant authority.

The Board resolve to forward a copy of this letter to the Officiating Accountant-General, with reference to his letter, dated the 26th September 1870, No. 3,884.

2. Under the circumstances reported in this letter, no blame attaches to the Deputy-Collector in charge of the treasury.

3. Mr. Master's act was undoubtedly contrary to orders, but the Board accept his assurance that it was done on emergency and in the interests of the public service.

No. 305. Order thereon, 15th December 1870, No. 2,035.

Miscellaneous.

The Officiating Accountant-General apparently lost sight of the fact that the Collector, and not the Deputy-Collector, is responsible for the treasury, and that consequently the Deputy is bound to obey any order he may receive from his official superior.

2. In the case under review, no blame whatever can be attached to the Deputy-Collector. He adopted exactly the proper course by pointing out to his superior that the orders issued were opposed to the instructions of higher authority, but at the same time complying with those orders when reiterated by the Collector.

3. The matter was not one upon which Mr. Ledwick should have addressed the Deputy-Collector direct. He should have applied to the Collector for the information he desired.

4. The Government are, however, unable to concur with the Board of Revenue in exempting Mr. Master of all blame in the matter. When it was pointed

out to him that the issue of pay before the end of the month was contrary to the standing orders, he should at once have withdrawn his order, and formally sought permission from Government. The want of means to prosecute an emergent journey on duty does not justify a Collector in setting aside rules and directing his subordinate to infringe them.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Accountant-General.
,, the Board of Revenue.

Exd. F. R. Bartleman.

Govt. of 1870 Stamps.

REVENUE.

To

THE ACCOUNTANT-GENERAL,

&c., &c., &c.

Dated December, 15th

Paid. Rs.

G. O., 15th December 1870, No. 2,049

DECEMBER.

Nos. 304-306.

Before Treasury Deputy Collector issuing Bill, Master's pay before the end of the month.

—Letter from the Accountant-General referring to the irregularity of the course adopted in this matter, with orders thereon.

Revenue Department

No. 2035.

Proceedings of the Madras Government

Under date the 18th October 1870

Read the following letter

from the Offg. Secretary to Government

Soliciting the views of Govt. on the questions whether a Treasury Officer is justified in acting the opposition to Standing orders of his Office upon instructions of Superior authority. } M. G. 14th October 1870 No. 205

No. 1885

The Offg. Accountant General has represented that doubt of the fact that the Collr. and not the Dy. Collr. is responsible for the Treasury and that consequently the latter is bound to obey any orders he may receive from his Officer Superior.

2. In the case quoted

notice no blame whatever can
be attached to the Dfts Coll[r].
He adopted exactly the proper
Course by fronting out to his
Superior that the orders issued
were opposed to the instructions
of higher authority, but at
the same time complying with
those orders when reiterated by
the Coll[r].

3. The matter was not
one upon which Mr Lodwick
should have addressed the Dfts
Colls direct. He should have
called for explanation through
the Officer in Charge of the Dists

4. The Court does however
wish to censure with the 18th
of Geo. iii. regretting Mr Baster
of all blame in the matter in
which it was pointed out to him
that the Journal of proceedings before the
Court

a Small
and form
of Petition for
from Ft.

A/A

Ind
Letting alone
Order to discharge
him the Ind. etc
to imprison them

A/A

Ind
Petitioner Ind. Order
Ind

end of the Month was contrary
to the Standing orders he should
at once have withdrawn his
order [though such a course might
have caused him some personal
inconvenience] the mode of
redress to prosecute an emergent
journey on duty does not ex-
justify a Coll[r] in ~~exercising~~
~~usurping the functions of the State~~
funds Committed to his charge
for [proof purposes] the recognition
of such a system would be liable
to very serious abuses.]

Ind

No. 10

Certificate of
Secondary Officer ac-
ting in officiating to
Slave dispondent upon in-
structions of superior
authority